

**CERTIFIED TRUE COPY**

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ATTORNEY GENERAL OF NEW JERSEY  
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**FILED**

JANUARY 20, 1999

**NEW JERSEY STATE BOARD  
OF ACCOUNTANCY**

By: Marianne W. Greenwald  
Deputy Attorney General  
Tel. (973) 648-4738

STATE OF NEW JERSEY  
DEPARTMENT OF LAW & PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION  
OR REVOCATION OF THE LICENSE OF:

John Basalyga, CPA  
LICENSED NO. CC 05560

TO PRACTICE ACCOUNTANCY IN THE  
STATE OF NEW JERSEY

Administrative Action

FINAL ORDER  
OF DISCIPLINE

This matter was opened to the New Jersey State Board of Accountancy upon receipt of information which the Board has reviewed and on which the following findings of fact and conclusions of law are made:

**FINDINGS OF FACT**

1. Respondent is a Certified Public Accountant in the State of New Jersey and has been a licensee at all times relevant hereto.
2. The records of this agency reflect that John Basalyga is presently licensed as a Certified Public Accountant with an address of record as 15 Mayfair Place, Clifton, New Jersey 07013.

3. On March 23, 1998 correspondence was directed to the respondent informing him that he must report his continuing professional education credits obtained during the period ending June 30, 1997. That correspondence was sent certified mail, return receipt requested. Contained in the Board's files is a certified mail receipt indicating a date of delivery of April 3, 1998. No response was received from respondent pursuant to that correspondence.

4. On August 6, 1998 a Uniform Penalty Letter in lieu of Formal Disciplinary Proceedings was sent to John Basalyga, CPA. That correspondence, citing the licensee for failure to respond to the Board of Accountancy's request for information concerning continuing professional education, was sent certified mail, return receipt requested. The return receipt contained in the Board's file indicates a date of delivery of August 12, 1998. No response was received from respondent.

5. On September 15, 1998 correspondence was sent to John Basalyga, CPA requesting his appearance before a Committee of the Board of Accountancy on Tuesday, October 13, 1998. That correspondence was sent certified mail, return receipt requested. The return receipt contained in the Board's files indicates that this correspondence was accepted and delivered on September 22, 1998. Respondent failed to appear on October 13, 1998.

6. Respondent has repeatedly failed to respond to the Board's request made pursuant to N.J.A.C. 13:39-6.9 to provide records demonstrating his completion of the 48 required continuing education credits mandated by N.J.S.A. 45:2B-17.1 for biennial

registration. Moreover respondent has failed to respond to the Uniform Penalty Letter citing him for the aforementioned conduct, and has failed to appear at an investigative inquiry regarding this matter, as directed by the Board.

CONCLUSIONS OF LAW

1. Respondent's failure to respond to Board inquiries and comply with Board directives made pursuant to the Board's act and regulations promulgated thereunder is deemed a failure to cooperate in violation of N.J.A.C. 13:45C-1.3(2) and (3) and therefore professional misconduct and serves as good cause for revocation of respondent's license to engage in the practice of accountancy pursuant to N.J.S.A. 45:1-21 (e) and N.J.S.A. 45:2B-59(18)(6).

ACCORDINGLY, IT IS ON THIS 14th DAY OF Jan., 1998,

ORDERED that:

1. Respondent's license to practice Accountancy in the State of New Jersey shall be and hereby is suspended until further Order of the Board.

2. Prior to resuming active practice in New Jersey respondent shall be required to appear before the Board (or a committee thereof) to demonstrate his fitness to do so, and any practice in this State prior to said appearance shall constitute grounds for the a charge of unlicensed practice. In addition, the Board reserves the right to place restrictions on respondent's practice should his license be reinstated.

STATE BOARD OF ACCOUNTANCY

By: Constance Ferrigno  
Constance Ferrigno, Board President



State of New Jersey  
DEPARTMENT OF LAW AND PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
NEW JERSEY STATE BOARD OF ACCOUNTANCY  
124 HALSEY STREET, 6TH FLOOR, NEWARK NJ

CHRISTINE TODD WHITMAN  
Governor

PETER VERNIERO  
Attorney General  
MARK S. HERR  
Director

November 24, 1998

Mailing Address:  
P.O. Box 45000  
Newark NJ 07101  
(973) 504-6380

CERTIFICATION

Ref: John Basalyga, CPA  
Lic. # CC 005560  
15 Mayfair Place  
Clifton, NJ 07013

I, Kevin B. Earle, being of full age, do hereby certify as follows:

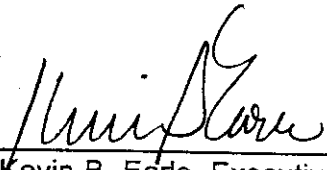
1. I am the Executive Director of the State Board of Accountancy and am therefore the custodian of records for that agency.
2. The records of this agency reflect that John Basalyga is presently licensed as a Certified Public Accountant with an address of record as noted above.
3. On March 23, 1998 correspondence was directed to the above captioned licensee informing him that he must report his continuing professional education credits obtained during the period ending June 30, 1997. That correspondence was sent certified mail, return receipt requested. Contained in the Board's files is a certified mail receipt indicating a date of delivery of April 3, 1998. No response was received from Mr. Basalyga pursuant to that correspondence.
4. On August 6, 1998 a Uniform Penalty letter in lieu of Formal Disciplinary Proceedings was sent to John Basalyga, CPA. That correspondence, citing the licensee for failure to respond to the Board of Accountancy's request for information concerning continuing professional education, was sent certified mail, return receipt requested. The return receipt contained in the Board's file indicates a date of delivery of August 12, 1998. No response was received from Mr. Basalyga.

5. On September 15, 1998 correspondence was sent to John Basalyga, CPA requesting his appearance before a Committee of the Board of Accountancy on Tuesday October 13, 1998. That correspondence was sent certified mail, return receipt requested. The return receipt contained in the Board's files that this correspondence was accepted and delivered on September 22, 1998.
6. On October 13, 1998 a Committee meeting of the Board of Accountancy was convened. Mr. Basalyga had been scheduled for 9:30 A.M. Mr. Basalyga did not appear for the scheduled appointment.

I do hereby certify that the foregoing statements made by me are true. I understand that if any of the statements contained above are willfully false, I will be subject to punishment.

New Jersey State Board of Accountancy

By: \_\_\_\_\_

  
Kevin B. Earle, Executive Director

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